

## AMENDMENTS TO THE SPECIFICATION

Please replace paragraph 18 with the following paragraph:

[0018] Upon assembly of the cabinet structural pieces, the side pieces **22**, typically, have grooves **52** along the interior surface **44**, while the cross pieces, namely the top **20**, the bottom **24** and middle shelves **28** include grooves [[**54**]] along the sides. The grooves **52**[[,**54**]] can be a series of separated grooves that use biscuit (or Lamello) or rod joints **60** to attach two panels together, or can be continuous along the greater portion of the common length and attached using a spline (not shown). The back surface **26** is attached in a similar fashion, wherein the grooves **52** [[ and **54**]] are located along the back interior surface **44** and the side of the bottom surface **24**. Other assembly techniques may be employed, such as, for example, screws or bolts.

Please replace paragraph 21 with the following paragraph:

[0021] A single piece of material, such as, for example, wood, can be used to create each of the panel members. Preferably a 24 inch or 12 inch piece is processed and cut to form a top panel **20**, bottom panel **24**, two side panels **22**, a back panel **26** and one or more mid shelves **28**. As shown in Figures 3 and 4, the side panels **22** can also be cut to create the recessed support, or top kick, **80**. In other embodiments, such as the one shown in Figure 6, the bottom panel **24** can meet squarely with the side panels **22** and the toe kick (not shown), if desired, can be added as a separate, stand-alone piece. In addition, multiple units can be cut simultaneously. For example, if 12 inch cabinet units are desired, each of the panels can be cut from a 24 inch board, then split down the middle. This will allow more units to be cut in a shorter amount of time. Each of the panels can then be aligned and run through a grooving machine to create a grooved side **42** for placement of edge **40**. Optionally, panels that will be cut in half to make two panels can be grooved prior to cutting, thereby allowing the grooving on both sides of the uncut cabinet material. Edge **40**, which may be stored with groove **46** precut, can then be applied over the grooved side **42** of each of the panels. The edge **40** may be held in place by glue, adhesive or some other conventional technique. Each of the panels are then drilled and prepared for assembly. The drilling step includes the creation of grooves **52**[[, **54**]] wherein biscuit joints **60**

will join the panels. Optionally, drill holes (not shown) can be created along the interior surface of the side panels **22** to allow for adjustable shelving to be placed at various heights. Hardware [[**70**,]] such as handles, drawer guides, and hinges, for example, can be secured to the cabinet either before, or preferably, after assembly. The cabinet panels are brought into position of assembly and biscuit joints, dowel rods or a spline is placed in the corresponding grooves **52**[[, **54**]] of two panels that are to be connected. The biscuit joints are secured by glue, adhesive, or some other conventional technique.